

Charity Number: 1113768
Company Number: 05672088

RHAYADER & DISTRICT COMMUNITY SUPPORT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

RHAYADER & DISTRICT COMMUNITY SUPPORT
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31 MARCH 2025

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RHAYADER & DISTRICT COMMUNITY SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES:	Jacqueline Davies	(Co-Chair from 27 November 2024)
	Patricia Buchan	(Co-Chair from 27 November 2024)
	Jonathan Matthews	
	Deborah Price	(Resigned 1 January 2025)
	Elizabeth Lee Price	(Appointed 27 November 2024, resigned 1 October 2025)
COMPANY SECRETARY:	Catherine Lea	(Resigned 1 January 2025)
REGISTERED OFFICE:	The Arches West Street Rhayader Powys LD6 5AB	
REGISTERED COMPANY NUMBER:	05672088	
REGISTERED CHARITY NUMBER:	1113768	
INDEPENDENT EXAMINER:	A C Jones Andrew Jones & Co Chartered Accountants The Old Surgery Spa Road Llandrindod Wells Powys LD1 5EY	

RHAYADER & DISTRICT COMMUNITY SUPPORT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report with the Financial Statements of the company for the year ended 31 March 2025.

The Financial Statements comply with the Charities Act 2011, the Companies Act 2006, the memorandum and Articles of Association, Accounting and reporting by Charities: Statement of recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

OUR PURPOSES AND ACTIVITIES

The objectives of the charity are to promote all or any purposes for the benefit of the community in Rhayader and District deemed by law to be charitable and in particular, the advancement of education, the furtherance of health and the relief of poverty, distress and sickness.

PUBLIC BENEFIT STATEMENT

The charity has complied with its duty as a charity and has throughout the year publicised the information and support that is available to the community in Rhayader and District.

FINANCIAL REVIEW

Total Income in the year was £446,108 compared to £334,112 in 2024. Expenditure increased in the year to £472,279 compared to £416,859 in 2024.

Net expenditure for the year was £26,171 compared to Net expenditure of £82,747 for the previous year. The net movement in funds was net income for Restricted Funds of £11,484 (2024 – net expenditure £8,866) and net expenditure for Unrestricted Funds of £37,585 (2024 – net expenditure £73,881). A detailed breakdown of Income and Expenditure is provided in the notes to the Financial statements.

Reserves Policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets, or held in designated funds, ('the free reserves') held by the Charity should be approximately six months of unrestricted resources expended which is estimated at approximately £150,000 (2024 - £150,000). At this level the Trustees feel they would be able to continue the current activities of the Charity in the event of a significant drop in funding. The actual free reserves at 31 March 2025 were £81,875 (2024 – £118,401).

PLANS FOR THE FUTURE

- Continue to update Policies and Procedures on Governance, Health & Safety, Compliance and Financial Viability
- Continue to develop and improve our Social Media platforms to promote RDCS to improve public perception of the range of activities we engage in
- Continue to secure funding and develop Memory Lane, our Community Shop, Foodbank and Wellbeing offer
- Plan for our 40th Anniversary
- Review and conduct a feasibility study of our Community Transport services
- Engage new Trustees
- Implement funding & contingency plans for building-related repairs and renewals
- Develop a Business Plan for the future our Community Nursery

ACHIEVEMENTS AND PERFORMANCE

Strategic Highlights

Co-Chair's Report

2024-25 marked our first full year as Co-Chairs of Rhayader and District Community Support (RDCS).

During the year we continued reviewing systems, processes and ways of effective working across the organisation and started to implement changes to strengthen Governance, Safety, Transparency, Accountability, Compliance and Financial Viability. We prioritised the focus of our activity according to need and risk and in September 2024, Staff and Trustees considered the RDCS constitution and confirmed that the core purpose remained relevant.

We also worked together to develop and put in place a new Organisational Structure and lines of Accountability, and began the creation of a new Health & Safety and HR Management system in order to continuously ensure that all legal and obligatory requirements are addressed and adhered to. An external contract with Peninsula was implemented in order to provide Human Resources expertise.

RHAYADER & DISTRICT COMMUNITY SUPPORT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Chair's Report (Continued)

Support for our Nursery Managers towards autonomy for finances and operational decisions was instigated, and routine monitoring of overall RDCS services and grant awards was strengthened.

Our Board of Trustees continued to meet quarterly throughout the year, and following a small campaign we recruited Stephen Lawrence and co-opted Pricilla Toop. A warm welcome to both and we look forward to developing and increasing this strategic team over the next Financial Year. Jon Matthews was voted Treasurer. If you or anyone you know would like to join us as RDCS Trustees, please do call The Arches office to register your interest.

We have made progress, but there remains much to be done to improve our financial situation and to ensure that Rhayader & District Community Support is able to continue supporting our community well into the future. The Impact Reports of each RDCS Department in this document highlights the outstanding work being done, along with the importance of our services and the need for their continuation, and as we look ahead our focus remains on delivering positive health & wellbeing change for all Rhayader & District Residents.

Finally, we pay tribute to our fellow Trustees and amazing Staff for their commitment and dedication to providing our services throughout the year, and applaud our incredible Volunteers who helped us effectively deliver our Community Transport services, Memory Lane social group, Community Shop & Community Events – indeed all of the Volunteers helping in our Community. You are the unsung heroes of Rhayader and a sincere thank you to all for your time and efforts.

Operating Highlights

SMT Report

It was another eventful year at Rhayader & District Community Supports' Community Nursery and The Arches hub!

The Nursery went from strength to strength, providing quality childcare for local families in the beautiful surroundings of Bryntirion Primary School, and The Arches (West Street) continued the ongoing efforts to enhance and improve health & wellbeing for everyone in our Community.

The creation of a Summer House at the Nursery enhanced the outdoor activities for the children, providing an ideal purpose-built space to encourage physical exercise and promote being out and about in the fresh air. With our brilliant Nursery staff working hard to create a safe, nurturing and comfortable environment we are proud to be able to offer this service for our Community.

We started to bring back IT solutions in-house at The Arches, recognising the skills our Staff members already have in order to create and maintain new platforms and processes. Transport Monitoring systems for auditing purposes were re-introduced along with the launch of Google Workspace which has improved the efficiency and effectiveness of administering our projects. We began going "paperless", and introduced a new staff communications and calendar system and are working towards more ways of improving the "back-end" of our operations to enable the smooth running of all of our services.

Highlights of the Year included Excellence in Health & Wellbeing nominations of our Community Shop Volunteers & and Community Car Volunteer Drivers to the PAVO Volunteer Of The Year Awards. During a ceremony in June 2024 our Shop Volunteers were awarded a Finalist certificate, with our team of Community Car Volunteers winning the Category – well done to all!

We were also awarded Rhayader Carnival Best Dressed Window in July – 2nd place! Well done to new member of staff Sarah Rowe for her fantastic creative efforts, great result! Sarah joined The Arches Team in April, with May seeing the return of Ali Thomas. We were able to offer our Foodbank Officer Tim Hay more hours to develop our wellbeing offer, along with increasing Shop Coordinator hours for Jane Davies. We were very sad to have Norman Lampard retire from Dial A Ride driving in December, but were happy to have Bob Williams join us as Normans' replacement in January. Katie Pugh continued to process our Accounts, with Julie Davies coordinating our Volunteer Bureau. Emily Price and Sharon Morris continued to manage the Nursery, and we said goodbye to Lawrence Gellor in February and wish him well for the future.

Along with our Volunteers, The Arches and Nursery Staff are the "core" of everything we do. Hard working, compassionate, willing and committed – the dedication to their jobs in providing the services we offer is hugely appreciated and valued. We will continue to go from strength to strength.

RHAYADER & DISTRICT COMMUNITY SUPPORT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

LEGAL AND ADMINISTRATION

Legal and administration details are given on page 1.

GOVERNING DOCUMENT

Rhayader and District Community Support is a company limited by guarantee and a registered Charity governed by its Memorandum and Articles of Association. The governing body of the charity is known as the board of directors (trustees). Under those Articles of Association, the board of directors are elected annually by the members of the Charitable Company attending the Annual General Meeting. The board elects from itself a chair, Vice chair, Secretary and treasurer at the first meeting following the Annual General Meeting.

ORGANISATION

The Trustees administer the charity with the assistance of the Manager appointed by the Trustees who manages the day-to-day operations of the Charity.

RISK REVIEW

The Trustees have conducted their own review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. These procedures are periodically reviewed to ensure they still meet the needs of the Charity.

TRUSTEES' RESPONSIBILITIES

The Trustees, (who are also directors of Rhayader & District Community Support for the purposes of company law) are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the Financial Statements.
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Report of the Trustees has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015) and in accordance with special provisions of Part 15 to the Companies Act 2006 relating to small companies.

Approved by the Trustees on 25 November 2025 and signed on their behalf by:

Jacqueline Davies
Co-Chair

Patricia Buchan
Co-Chair

RHAYADER & DISTRICT COMMUNITY SUPPORT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RHAYADER & DISTRICT COMMUNITY SUPPORT

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW (the Institute of Chartered Accountants in England and Wales).

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me reasonable cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; and
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters to which your attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A C Jones BSc (Econ) FCA
Andrew Jones & Co
Chartered Accountants
The Old surgery
Spa Road
Llandrindod Wells
Powys
LD1 5EY

26 November 2025

RHAYADER & DISTRICT COMMUNITY SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31/3/2025	Total Funds Year Ended 31/3/2024
INCOME	Note	£	£	£	£
Donations and Legacies		6,375	1,337	7,712	5,666
Charitable Activities		241,485	164,120	405,605	301,421
Other Trading Activities		29,998	-	29,998	24,661
Investment Income		2,793	-	2,793	2,364
TOTAL INCOME	2	280,651	165,457	446,108	334,112
EXPENDITURE					
Charitable Activities		306,148	166,061	472,209	416,859
TOTAL EXPENDITURE	3	306,148	166,061	472,209	416,859
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		(25,497)	(604)	(26,101)	(82,747)
Transfer Between Funds	5	(12,088)	12,088	-	-
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		(37,585)	11,484	(26,101)	(82,747)
Total Funds Brought Forward		168,352	317,621	485,973	568,720
Total Funds Carried Forward		130,767	329,105	459,872	485,973

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 15 form an integral part of these Financial Statements.

RHAYADER & DISTRICT COMMUNITY SUPPORT

BALANCE SHEET AT 31 MARCH 2025

		2025		2024	
	Note	£	£	£	£
FIXED ASSETS					
Intangible Assets	6		986		1,480
Tangible Assets	7		309,598		319,743
			<u>310,584</u>		<u>321,223</u>
CURRENT ASSETS					
Debtors	8	13,670		19,934	
Cash at Bank and In Hand		<u>150,517</u>		<u>170,962</u>	
		164,187		190,896	
CURRENT LIABILITIES					
Creditors Amount Falling Due Within One Year	9	<u>(14,899)</u>		<u>(26,146)</u>	
NET CURRENT ASSETS			149,288		164,750
TOTAL ASSETS			<u>459,872</u>		<u>485,973</u>
THE FUNDS OF THE CHARITY					
Unrestricted Income Funds:					
General Funds		110,767		148,352	
Designated Funds		<u>20,000</u>		<u>20,000</u>	
Unrestricted Funds	10		130,767		168,352
Restricted Funds	11		<u>329,105</u>		<u>317,621</u>
TOTAL FUNDS			<u>459,872</u>		<u>485,973</u>

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

Approved by the Trustees on 25 November 2025 and signed on their behalf by:

Jacqueline Davies
Co-Chair

Patricia Buchan
Co-Chair

The notes on pages 8 to 15 form an integral part of these Financial Statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1 ACCOUNTING POLICIES

Basis of Preparation

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006. The charity is not required to prepare a Statement of Cash Flows.

The charity constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of Accounts on a Going Concern Basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Exemption from Preparing a Cash Flow Statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Incoming Resources

Incoming resources including capital grants for the purchase of fixed assets are included in full in the Statement of Financial Activities when these are receivable.

Income represents amounts receivable in the year for income for donations, grants, therapy receipt donations, fund-raising, subscriptions including life memberships and interest received.

Incoming resources in the form of donated assets have been included in the Income and Expenditure Account at a reasonable estimate of their value and capitalised where appropriate.

Resources Expended

Resources expended are accounted for on an accruals basis inclusive of VAT which cannot be recovered. Expenditure is directly attributable to specific activities and has been included in cost categories of costs of generating funds, charitable expenditure provision of hospice and governance of the Charity. Where costs cannot be directly attributed to these categories in respect of administration expenses, it is estimated based on activity levels that 90% of these costs are attributable to direct charitable expenditure and 10% to governance.

Intangible Assets

Amortisation has been provided on Intangible Assets to write off the costs of Website costs over its estimated useful life of 5 years

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold Property	0% on cost (previously 1% on cost)
Leasehold Property	5.263% on remaining cost (previously 1% on cost)
Equipment	10% on cost
Computer Equipment	25% on cost
Motor Vehicles	25% reducing balance (previously 25% on cost)

No depreciation has been provided for on the Freehold Property as the residual value is considered to be at least equal to its carrying value in the Financial Statements.

The rate of depreciation of the Leasehold Property was changed in the year ended 31 March 2019 to 5.263% to write off the cost over the remaining term of the lease of the land which is for 25 years from 2012.

RHAYADER & DISTRICT COMMUNITY SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

ACCOUNTING POLICIES (CONTINUED)

Voluntary Help and Gifts in Kind

No value has been put on the voluntary help received during the year. There are also numerous small gifts that cannot be quantified.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Accounting for Separate Funds

The financial statements of a charity must differentiate between restricted and unrestricted funds.

Restricted funds are funds subject to specific conditions, imposed by the donor or by the specific terms of the charity appeal less amounts expended for these purposes. Designated funds are income funds of the Charity which have been set aside for specific purposes, less amounts expended for these purposes. Unrestricted funds are all the other funds of the charity.

Pensions

The charity operates a defined contribution pension scheme for its employees. The assets of this scheme are held separately from those of the charity, being invested with insurance companies. Pension costs charged in the Statement of Financial Activities disclosed in note 5 represent contributions payable by the charity in the year.

RHAYADER & DISTRICT COMMUNITY SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2 INCOME	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31/3/2025	Total Funds Year Ended 31/3/2024
	£	£	£	£
Donations and Legacies:				
Donations	4,698	1,337	6,035	4,199
Membership Fees	1,677	-	1,677	1,467
Legacy	-	-	-	-
	<u>6,375</u>	<u>1,337</u>	<u>7,712</u>	<u>5,666</u>
Income from Charitable Activities:				
Grants Receivable	19,153	164,120	183,273	94,547
Transport Fares	12,381	-	12,381	9,608
WAST	10,751	-	10,751	13,502
Nursery Income	199,200	-	199,200	183,764
	<u>241,485</u>	<u>164,120</u>	<u>405,605</u>	<u>301,421</u>
Other Trading Activities:				
Shop Income	25,914	-	25,914	16,802
Room Hire and Refreshments	298	-	298	631
Rent Received	-	-	-	673
Activities	754	-	754	1,049
Insurance Claim	-	-	-	2,246
Sundry Income	2,386	-	2,386	785
Fundraising Income	646	-	646	2,475
	<u>29,998</u>	<u>-</u>	<u>29,998</u>	<u>24,661</u>
Investment Income:				
Interest Received	2,793	-	2,793	2,364
	<u>2,793</u>	<u>-</u>	<u>2,793</u>	<u>2,364</u>
TOTAL INCOME	<u>280,651</u>	<u>165,457</u>	<u>446,108</u>	<u>334,112</u>

GRANTS	Unrestricted Funds	Restricted Funds	Year Ended 31/3/2025	Year Ended 31/3/2024
	£	£	£	£
Grants received in the year were as under:				
Powys County Council	4,153	25,530	29,683	31,914
PAVO	-	9,583	9,583	5,351
National Lottery Community Fund	-	72,247	72,247	38,206
Community Foundation In Wales	-	10,000	10,000	10,000
Social Value Forum (PAVO)	-	11,971	11,971	7,981
Co-op	5,000	500	5,500	1,095
Bryntitly	-	1,733	1,733	-
Moondance Foundation	-	32,056	32,056	-
Arnold Clark	-	500	500	-
Garfield Weston	10,000	-	10,000	-
	<u>19,153</u>	<u>164,120</u>	<u>183,273</u>	<u>94,547</u>

RHAYADER & DISTRICT COMMUNITY SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

3 EXPENDITURE	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31/3/2025	Total Funds Year Ended 31/3/2024
Costs Directly Allocated to Charitable Activities:	£	£	£	£
Salaries, National Insurance and Pension	241,403	110,897	352,300	293,718
Staff Training	222	2,200	2,422	856
Volunteer Driver Expenses	11,461	-	11,461	11,011
Shed Rental and Costs	540	-	540	540
Water Rates	666	-	666	477
Insurances	4,528	-	4,528	4,089
Light and Heat	8,502	4,135	12,637	8,518
Cleaning Costs	3,410	-	3,410	1,480
Repairs and Maintenance	6,505	-	6,505	10,446
Office Costs	214	10,879	11,093	15,356
Advertising and Website Fees	595	1,500	2,095	1,682
Telephone and Internet	4,899	-	4,899	3,290
Activities	45	8,696	8,741	7,403
Shop Expenditure	733	-	733	186
Vehicle Expenses	1,151	6,538	7,689	8,508
Legal and Professional	4,211	750	4,961	546
Human Resource Cost	-	-	-	14,100
Payroll and Bookkeeping Services	1,530	-	1,530	1,483
Waste Disposal Costs	928	-	928	1,028
Sundry Expenses	994	-	994	782
Refreshments	6,292	497	6,789	6,555
Nursery Consumables etc	105	1,957	2,062	2,713
Subscriptions and Licences	315	131	446	388
Depreciation and Amortisation	2,032	13,792	15,824	13,343
Governance Costs (See Below)	4,867	4,089	8,956	8,361
	306,148	166,061	472,209	416,859
Analysis of Governance Costs:				
Administrative Salaries	-	2,475	2,475	2,343
Light and Heat	999	405	1,404	946
Office Costs	24	1,209	1,233	1,706
Telephone and Internet	544	-	544	366
Accountancy	2,940	-	2,940	2,640
Independent Examiner's Fee	360	-	360	360
	4,867	4,089	8,956	8,361

RHAYADER & DISTRICT COMMUNITY SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

4 STAFF COSTS	2025	2024
	£	£
Wages and Salaries	332,893	281,431
Employers National Insurance	16,322	10,767
Staff Pension Costs	4,827	3,863
	<hr/>	<hr/>
	354,042	296,061
	<hr/>	<hr/>
Average Number of Employees	20	17
 5 TRANSFER BETWEEN FUNDS	 Unrestricted Funds	 Restricted Funds
	£	£
The Transfer Between Funds In The Year Are:		
Transfer of Unrestricted Funds to Restricted Funds	(12,000)	12,000
Transfer of Core costs from Unrestricted Funds to Restricted Funds	(88)	88
	<hr/>	<hr/>
	(12,088)	12,088
	<hr/>	<hr/>
 6 INTANGIBLE ASSETS	 Website	 Total
	£	£
Cost		
At 1 April 2024	4,339	4,339
Additions	-	-
	<hr/>	<hr/>
At 31 March 2025	4,339	4,339
	<hr/>	<hr/>
 Amortisation		
At 1 April 2024	2,859	2,859
Charge for the year	494	494
	<hr/>	<hr/>
At 31 March 2025	3,353	3,353
	<hr/>	<hr/>
 Net Book Value		
At 31 March 2025	986	986
	<hr/>	<hr/>
At 31 March 2024	1,480	1,480
	<hr/>	<hr/>

RHAYADER & DISTRICT COMMUNITY SUPPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7 TANGIBLE ASSETS	Freehold & Leasehold Property	Equipment	Computer Equipment	Motor Vehicles	Total
	£	£	£	£	£
Cost or Revaluation					
At 1 April 2024	381,717	60,111	36,208	55,526	533,562
Additions	-	3,314	1,871	-	5,185
At 31 March 2025	381,717	63,425	38,079	55,526	538,747
Depreciation					
At 1 April 2024	92,606	44,147	34,292	42,774	213,819
Charge for the year	8,064	2,720	1,358	3,188	15,330
At 31 March 2025	100,670	46,867	35,650	45,962	229,149
Net Book Value					
At 31 March 2025	281,047	16,558	2,429	9,564	309,598
At 31 March 2024	289,111	15,964	1,916	12,752	319,743
8 DEBTORS				2025	2024
				£	£
Other Debtors				9,441	16,279
Prepayments				4,211	3,655
Tax and Social Security Costs				18	-
				13,670	19,934
9 CREDITORS: Amounts falling due within one year				2025	2024
				£	£
Other Creditors				11,524	5,067
Accruals				3,375	3,075
Provision				-	14,100
Tax and Social Security Costs				-	3,904
				14,899	26,146

RHAYADER & DISTRICT COMMUNITY SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

10 UNRESTRICTED FUNDS	At 1/4/2024	Income	Expenditure	Transfers	At 31/3/2025
	£	£	£	£	£
Unrestricted Funds:					
General Funds	148,352	280,651	(306,148)	(12,088)	110,767
Designated Funds:					
Refurbishments Fund	20,000	-	-	-	20,000
Total Unrestricted Funds	168,352	280,651	(306,148)	(12,088)	130,767
11 RESTRICTED FUNDS	At 1/4/2024	Income	Expenditure	Transfers	At 31/3/2025
	£	£	£	£	£
Restricted Income Funds:					
Food Bank	16,846	10,732	(6,415)	-	21,163
Social Value Forum (PAVO)	1,588	11,971	(13,559)	-	-
NLCF - Awards For All	7,915	-	(7,915)	-	-
NLCF - Cost of Living	-	32,133	(32,133)	-	-
NLCF - Community Hub	-	40,114	(40,114)	-	-
Community Transport	-	11,972	(11,972)	-	-
Volunteer Centre	-	7,983	(3,977)	-	4,006
Nursery Capital Grant	-	5,258	(830)	(4,212)	216
Nursery	-	1,258	(1,258)	-	-
Memory Lane	-	1,000	(1,088)	88	-
PCC - Warm Spaces	-	980	(980)	-	-
Moondance	-	32,056	(22,028)	12,000	22,028
CF in Wales	-	10,000	(10,000)	-	-
	26,349	165,457	(152,269)	7,876	47,413
Restricted Capital Funds:					
Building Fund	162,027	-	-	-	162,027
Nursery Fund	100,440	-	(7,726)	-	92,714
Arches Alterations	2,590	-	-	-	2,590
Transport Fund Appeal	5,877	-	(1,469)	-	4,408
Groundworks UK - Artificial Grass	428	-	(108)	-	320
NLCF - Minibus	5,812	-	(1,453)	-	4,359
NLCF - Laptop	113	-	(113)	-	-
NLCF - Trishaw	7,000	-	(1,000)	-	6,000
Sobell - Trishaw	1,220	-	(174)	-	1,046
Sobell - Chromebook and Camera	149	-	(149)	-	-
Website	1,480	-	(494)	-	986
PCC - Nursery 2024	4,136	-	(551)	-	3,585
PCC - Nursery 2025	-	-	(331)	3,314	2,983
PCC - Ipad's	-	-	(224)	898	674
	291,272	-	(13,792)	4,212	281,692
Total Restricted Funds	317,621	165,457	(166,061)	12,088	329,105

The purposes of Restricted Capital Funds are for expenditure on Tangible Fixed Assets as detailed above.

RHAYADER & DISTRICT COMMUNITY SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

The purposes of Restricted Income Funds are:

Food Bank - funding and donations for the food bank.

Social Value Forum (PAVO) - funding for informal volunteering.

National Lottery Community Fund - Awards For All – funding for a wellbeing officer.

National Lottery Community Fund - Cost of Living – funding for salaries.

National Lottery Community Fund - People and Places – funding for community hub.

Community Transport – funding for community transport.

Volunteer Centre - funding for volunteer coordinator post.

Nursery Capital Grant - funding for equipment and repairs to the garden.

Bryntitli Nursery - funding towards nursery expenditure..

Memory Lane - funding for memory lane project.

PCC (Warm Spaces) - for warm hub work. Funding for heating, refreshments and the foodbank.

Moondance - funding for IT, shop staff, social media and administration.

Community Foundation in Wales - funding to support cost of living rises.

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS	Intangible Fixed Assets	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£	£
Unrestricted Funds	986	27,906	81,875	110,767
Designated Funds	-	-	20,000	20,000
Restricted Funds	-	281,692	47,413	329,105
	<hr/> 986	<hr/> 309,598	<hr/> 149,288	<hr/> 459,872

13 TRUSTEES REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the Charity was paid or payable in the year to any Trustee or to any person or persons known to be connected with any of them.

No Trustees were reimbursed in the year for costs incurred in attending meetings and expenses incurred for volunteer work (2024 - One Trustee was paid £4,279 for volunteer expenses).

14 TAXATION

The company is registered as a charity and is therefore not liable to Corporation Tax.